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From:

Sent: October 1, 2009

To:

Cc:

Subject: RE: Overlapping disaster relief -- HELP!

Under the revised regs ... extensions filed during the postponement period relate back to the original due date ... so ... if a disaster is declared on April 1 and runs through May 31 ... if the taxpayer files an extension on May 15 ... the due date for the return, on extension is October 15 ... six months from the original due date.

In the extension describes below ... their return due on extension is October 15. As you indicate below. The Samoan and Georgia disaster victims' filing and payment obligations are postponed to the end of the postponement period.